

# **Chapter 6:**

## **Funds Availability Process**

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### ***Overview***

PCRS automates the process of verifying the funds that are available for payroll and it reports whether account balances in MMARS are sufficient to cover department payroll amounts. It ensures that payroll expenditures are applied correctly in MMARS. PCRS Funds Availability relies on data from the payroll system and from its own labor distribution to roll up payroll expenditures to the correct appropriation/subsidiary levels for editing against MMARS account balances. When its processing is complete, PCRS updates MMARS and stores detailed labor history. It reports funded employee payments back to HRCMS, where direct deposit and check files are formatted and sent to Treasury for processing, and it holds unfunded employee payments until the funding problems are resolved. To help departments manage their payroll, PCRS offers predictive reports that are accessible in ViewDirect. These reports identify underfunded accounts so that managers can take corrective action before the actual payroll runs. Funds Availability accomplishes the following tasks:

- Receives gross line item earnings from HRCMS and creates distributed line item earnings based on PCRS labor distribution default schedules or PCRS labor exceptions.
- Checks that there are sufficient funds in departments' accounts to support payroll.

## Funds Availability

- Reports on payroll shortfalls discovered in predictive and production runs and sends this information to ViewDirect for departments to review. Instructions for viewing these reports in ViewDirect are in the section, *How To Access ViewDirect Data*, later in this chapter.
- Updates MMARS, and holds back from further processing, any employee payments which are insufficiently funded.
- Records and reports any employee payments being held and provides a means for the Comptroller to release these payments once funding problems have been resolved.
- Creates a labor history file after each payroll production run and updates the Information Warehouse.

### *Policy*

State finance law mandates that payroll may be released only when sufficiently funded. PCRS holds payments at the account level - this means that each account must be able to support all payroll associated with it. Otherwise, if even one employee payment cannot be supported, all payments within the account will be held until the funding issue is resolved.

For a more complete explanation of the Commonwealth's policies and for references to the governing language, refer to Chapter 2, PCRS, in the Commonwealth's *Payroll Expenditure Policy Manual*.

### *Funds Availability Verification*

PCRS checks the unexpended and uncommitted account balances as they appear on an account's APR2 screen in MMARS. The unexpended balance is the dollar amount available in the account. The uncommitted balance is the unobligated balance available in the account. In general, an account must have sufficient unexpended and uncommitted funds to cover its payroll. Any payroll that is not fully funded is known as a **conditional payroll**.

However, there are exceptions to this rule. An account's type may affect its balance requirements. Certain federally funded accounts, for example, do not carry cash balances but are reimbursed after expenditures have been made.

These exceptions are accommodated through settings on PCRS' statewide and account specific rules tables and through FDEP settings in MMARS. Using the statewide table, the Comptroller can control PCRS to bypass funds availability checking on all accounts (e.g., no approved budget to

begin a new fiscal year). The FDEP table in MMARS sets edits for all of a department's accounts within a particular Fund.

***Account  
Specific Rule***

Using the account specific rules table, chief fiscal officers can request authorization to limit the type of funds availability checking done on individual accounts. Using **Yes/No** settings, they can request that PCRS:

- Checks only the uncommitted balance of the specified account.
- Checks only the unexpended balance of the specified account.
- Checks neither the uncommitted nor the unexpended balance.

Departments requesting such edit relaxation must provide evidence of authorization to the Comptroller. Using settings to limit balance checking on an account is called "relaxing edits" for the account. PCRS checks these settings and completes its funds availability verification accordingly.

***Alternate  
Account Rule***

If the balances in an account are too low to support the payroll expenditure, PCRS checks the Rules Subsystem to see if there are alternate accounts available that can provide the difference. If so, it reassigns the payroll expenditure, depleting the primary account and taking whatever is necessary from the alternate account to fully support the payroll charges. The combined balances of the primary and alternate accounts must be sufficient to support the payroll or the payments will be held. If an alternate account does not sufficiently support the required payroll amount, the alternate account is released from the process and only the primary account is affected by the conditional payroll.

## Funds Availability

### ***Predictive Runs***

Because delaying salary payments to employees may create considerable hardship, PCRS runs predictive payrolls to detect problems before they occur. A predictive payroll indicates what *would have happened* if the production payroll had run. It generates reports that alert departments to potentially underfunded accounts. Online reports are available in ViewDirect the morning after a predictive run.

IT IS THE DEPARTMENT'S RESPONSIBILITY TO CHECK VIEWDIRECT TO DETERMINE WHETHER OR NOT THEIR PAYROLL IS IN JEOPARDY. IF IT IS IN JEOPARDY, IT IS THE DEPARTMENT'S RESPONSIBILITY TO RESOLVE THE FUNDING ISSUES AND TO CONTINUE MONITORING PCRS UNTIL THEY ARE ASSURED THAT THEIR PAYROLL HAS RUN SUCCESSFULLY.

Predictive/production jobs are run per the schedule below. If the date of a predictive or production run is a holiday, the Comptroller, the Treasurer and Information Technology Division (ITD) may decide on an alternate date.

The actions taken to resolve a predicted payroll shortfall will be reflected on the next predictive report or the next production report, whichever comes first.

### ***HRCMS Predictive and Production Schedule***

HRCMS schedules six (6) predictive reports for each pay period. This gives departments two (2) weeks to resolve funding issues.

Predictive jobs are scheduled to run at night every Sunday, Monday, and Thursday.

The following predictive reports are available the next morning:

CTPC1A01 (PCRS01) -PRED HR/CMS INSUFFICIENT FUNDS EMP DETAIL(CURR FY)  
CTPC1A02 (PCRS02) -PRED HR/CMS INSUFFICIENT FUNDS ACCT DETAIL(CURR FY)  
CTPC1A30 (PCRS26) - PRED HR/CMS PAYROLL ACCOUNT STATUS (CURR FY) \*

CTPC1B01 (PCRS01) -PRED HR/CMS INSUFFICIENT FUNDS EMP DETAIL(PRIOR FY)  
CTPC1B02 (PCRS02) -PRED HR/CMS INSUFFICIENT FUNDS ACCT DETAIL(PRIOR FY)  
CTPC1B30 (PCRS26) - PRED HR/CMS PAYROLL ACCOUNT STATUS (PRIOR YEAR)

\* The Account Status Report shows payroll amounts and balances for all of a department's accounts, both funded and unfunded.

Note: Prior Year reports are for split fiscal year and accounts payable payrolls.

The production cycle will begin on the Tuesday afternoon following the

end of the pay period. Direct deposits are settled in employees' bank accounts on Friday. Advices and checks written on adequately funded accounts are distributed on Friday.

The following production reports are available in ViewDirect the day after a payroll production run:

CTPC3A01 (PCRS01) -PROD HR/CMS INSUFFICIENT FUNDS EMP DETAIL(CURR FY)  
CTPC3A02 (PCRS02) -PROD HR/CMS INSUFFICIENT FUNDS ACCT DETAIL(CURR FY)

CTPC3B01 (PCRS01) -PROD HR/CMS INSUFFICIENT FUNDS EMP DETAIL(PRIOR FY)  
CTPC3B02 (PCRS02) -PROD HR/CMS INSUFFICIENT FUNDS ACT DETAIL (PRIOR FY)

### ***HRCMS Payroll Processing***

Every production night, HRCMS creates a file of all employees' gross line item earnings. This file is sent automatically to the Labor Distribution Subsystem. The Labor Distribution Subsystem checks to see:

- How the gross earnings should be distributed.
- If there are sufficient funds to cover the payments.

### ***Distributed Line Item Earnings***

To create distributed line items, PCRS checks to see if any labor exceptions have been posted for that employee. If there are no exceptions, the earnings are distributed according to the employee's PCRS labor default distribution. If exceptions do exist, they will override the default for the single pay period. When PCRS creates the distributed line item, it indicates whether the distribution was created with the default or with exceptions. For future reference, it also notes the date and time that the line item was created, and the User ID of the last person who updated the labor distribution record before it was processed.

### ***Funds Availability Verification***

Once PCRS has created distribution line items, it determines the total charges made against each account and completes the funds availability verification described earlier in this chapter.

### ***Funded Employees***

Funded employee payments only are forwarded to HRCMS where direct deposit and check files are produced and sent to the Treasurer's Office. Unfunded employee payments are held in PCRS, and will also appear in HRCMS and the warehouse as unfunded. Once funded, these payments are released to HRCMS for completion of processing and will then update the warehouse as being funded.

## Funds Availability

### ***Creation and Distribution of Employee Payments***

The Treasurer's office processes the payment files as they are received from HRCMS. The direct deposit file is forwarded to the Commonwealth's bank for clearing and ultimate transfer to employees' accounts. Treasury's Chelsea data center prints checks and advices. All print output is then couriered to the Central Mail Facility at One Ashburton Place, Boston for department pickup. Some departments have special arrangements with either Treasury or Central Mail for distribution/pick-up of their checks and advices.

The results of the payroll are available online in ViewDirect the morning after the payroll run. All departments should check ViewDirect to be certain that their payroll has run successfully. If it has not, the department must resolve the problem. See the insufficient funds (XF) transaction in Chapter 7, PCRS Adjustments, for more details.

### ***Releasing Unfunded Payments***

If an account is not sufficiently funded when the Monday night payroll processing occurs, employees may not have their pay deposited in their accounts (or receive a check) on Friday. Receipt of payment depends on the rollout sequence of events.

AS SOON AS THE DEPARTMENT HAS RESOLVED THE FUNDING PROBLEM, IT SHOULD NOTIFY CTR'S PAYROLL UNIT. CTR WILL RELEASE THE PAYMENTS, MAKING THEM AVAILABLE FOR PROCESSING.

**On the night an employee payment is released, PCRS sends it back to HRCMS indicated as funded. That same night, HRCMS will forward a file to Treasury for its processing. Treasury submits direct deposits to the New England Automated Clearing House the next day. Within 48 hours of that submission, the money should be deposited into the employee's account. The advice is then mailed to the employee's mailing address.**

**If the payment is by check, the Treasury prints the check the day after it receives the file from HRCMS. The check is mailed to the employee's mailing address.**

Note: Departments should consider using Dynacash accounts to pay employees whose regular payments are delayed due to insufficient funds. Please contact the Comptroller's Payees, Payments, and Tax Reporting Unit for more information.

**How To  
Access  
ViewDirect  
Data**

1. Go to the ITD Gateway Main Menu as you would to enter PCRS.
2. Select **VIEWDIRECT** from the menu.
3. Press **<ENTER>**. You see the following menu screen.

```

COMMAND ===>                                     TIME: 162014

*** ViewDirect ***
VIEWING MENU

RECIPIENT ID: CTRANZ                               VERSION: 6.1
                                                    TAPE VOLSER: LC2095

VIEW BY REPORT OR TOPIC:      R      (R/T)

REPORT/TOPIC ID:  CTPC1A01
VERSION:          _____
SECTION:          _____

DISPLAY LIST OF REPORTS/TOPICS:  YES (YES/NO)
DISPLAY LIST OF VERSIONS:       YES (YES/NO)
DISPLAY SECTION INDEX:          YES (YES/NO)

PF01=HELP  PF02=PRINT  PF03=END  PF04=MENU  PF05=RFIND  PF06=MARK
PF07=UP    PF08=DOWN  PF09=      PF10=LEFT  PF11=RIGHT  PF12=QUIT
  
```

Enter the ID of the report you want to access.

Hit **<ENTER>**.

```

COMMAND ===>                                     TIME: 162104

*** REPORTS ***

OPTION REPORT ID  REPORT NAME
-----
V  CTPC1A01  (PCRS01) - PRED HRCMS INSUFFICIENT FUNDS EMP DETAIL(CURR FY)
-  TPCR1A02  (PCRS02) - PRED HRCMS INSUFFICIENT FUNDS ACCTDETAIL(CURR FY)
-  TPCR1A05  (PCRS05) - PRED HRCMS INSUFFICIENT FUNDS CTRDETAIL(CURR FY)
-  TPCR1A10  (PCRS14A) - PRED.DET'S ALLOCATION/AUDIT REPORT
-  TPCR1A20  (PCRS14B) - PRED.DET'S BLANK PROGRAM CODE REPORT
-  TPCR1A30  (PCRS26) - PRED.HRCMS PAYROLL ACCOUNT STATUS (CURR FY)
-  TPCR1B01  (PCRS01) - PRED HRCMS INSUFFICIENT FUNDS EMPDETAIL(PRIOR FY)
-  TPCR1B02  PCRS02 - PRED HRCMS INSUFFICIENT FUNDS ACCT DETAIL(PRIOR FY)
-  TPCR1B30  (PCRS26) - PRED.HRCMS PAYROLL ACCOUNT STATUS (PRIOR YEAR)
-  TPCR3A01  (PCRS01) - PROD HRCMS INSUFFICIENT FUNDS EMPDETAIL(CURR FY)
-  TPCR3A02  (PCRS02) - PROD HRCMS INSUFFICIENT FUNDS ACCTDETAIL(CURR FY)
-  TPCR3A03  (PCRS03) - PROD HRCMS ACCT REASSIGNMENT FROM - TO (CURR FY)
-  TPCR3A04  (PCRS04) - PROD HRCMS ACCT REASSIGNMENT TO - FROM (CURR FY)
-  TPCR3A05  (PCRS05) - PROD HRCMS INSUFFICIENT FUNDS CTRDETAIL(CURR FY)
-  TPCR3A30  (PCRS14A) - PROD. DET'S ALLOCATION/AUDIT REPORT

PF01=HELP  PF02=PRINT  PF03=END  PF04=MENU  PF05=RFIND  PF06=MARK
PF07=UP    PF08=DOWN  PF09=      PF10=LEFT  PF11=RIGHT  PF12=QUIT
  
```

## Funds Availability

Enter a 'V' in the OPTION column next to the Report ID you want to access.

Hit <ENTER>.

```
0727I-BEGINNING OF VERSIONS
COMMAND ==>                                     TIME: 162308

*** REPORT VERSIONS ***

REPORT: CTPC1A01    (PCRS01) - PRED HRCMS INSUFFICIENT FUNDS EMP DETAIL(CURR FY)
OPTION   DATE       TIME    DEVICE   STATUS
-----
V  20000925   113511   DISK    AVAILABLE
-  20000711   123536   CART    NOT MOUNTED
-  20000711   113910   CART    NOT MOUNTED
-  20000706   123650   CART    NOT MOUNTED
-  20000706   123633   CART    NOT MOUNTED
-  20000615   092903   CART    NOT MOUNTED
```

Enter a 'V' in the OPTION column next to the Date Version of the Report you want to access.

Hit <ENTER>.

```
0731I-END OF INDEX
COMMAND ==>                                     TIME: 162754

*** REPORT SECTION INDEX ***

REPORT ID: CTPC1A01    (PCRS01) - PRED HRCMS INSUFFICIENT FUNDS EMP DETAIL(CURR F
VERSION: 20000925 113511

OPTION SECTION                                PAGES   DESCRIPTION
-----
V  AAA  PAY PERIOD ENDING 07/29/2             2
-  XXX  PAY PERIOD ENDING 07/29/2             2
-  YYY  PAY PERIOD ENDING 07/29/2             2
-  ZZZ  PAY PERIOD ENDING 07/29/2             2
```

Enter a 'V' in the OPTION column next to the Department ID (if you have access to more than one) you want to look at.

Hit <ENTER>.



## Funds Availability

```

Run Date: 09/25/00          C o m m o n w e a l t h   o f   M a s s a c h u s e t t s
Run Time: 11:04             P C R S   -   P a y r o l l   C o s t   R e p o r t i n g   S y s t e m
AAA 1000                    R e g u l a r   P a y r o l l           O n c y c l e

Report Page: 1
Report ID: PCRS01
BUDGET FY 2001

'HR/CMS' Insufficient Payroll Funds For Pay Period Ending 07/29/2000

** Predictive **                E M P L O Y E E   D E T A I L   F O R   09/25/2000 11:04

'WARNING! INSUFFICIENT FUNDS.  CHECKS WOULD HAVE BEEN HELD.'
```

Secretariat: 45    QQQQQQQQQQ SERVICES  
Department: AAA 1000 DEPARTMENT OF QQQQQQQQQQ

Unfunded Acct Type	Appr/Sub	SSN	EmplID	Rec#	Employee Name	Pay Dept/Payorg	Amount
01	1234-5678	010-00-6308	BU1010B200	000	BU10, 10B 2		1,957.90
		081-00-6306	BU808B200	000	BU8, 08B 2		1,957.90
		081-00-6302	BU808B400	000	BU8, 08B 4		2,699.29
Appropriation Sub Totals:				Employees:	3		6,615.09

### Listed below are the ViewDirect PF Key Commands:

PF1	<b>Help</b> - Summary of Commands & PF Keys
PF2	<b>Print</b> - Go to Print Menu
PF3	<b>End</b> - Previous Screen
PF4	<b>Menu</b> - Return to Viewing Menu
PF5	<b>Rfind</b> - Repeat Find Command
PF6	<b>Mark</b> - Mark pages while viewing
PF7	<b>Up</b> - Scrolls up
PF8	<b>Down</b> - Scrolls down

## Funds Availability

PF10

**Left** - Scrolls left

PF11

**Right** - Scrolls right

PF12

**Quit** - Exit ViewDirect

You can choose to either screen print this report or send it to a remote printer.

To send it to a remote printer, press <PF2>. This brings you to the Printing Menu Screen. Enter the remote printer number in the **Printer ID** field, indicate the page numbers you wish to print in the **From Page** field, then press <ENTER>.

0707I-ENTER PRINTER ID		TIME: 162926
COMMAND ==>		
*** PRINTING MENU ***		
REPORT ID:	CTPC1A01	
VERSION:	20000925 113511	
FROM ==> PAGE:	000001 OF SECTION:	AAA PAY PERIOD ENDING 07/29/2
TO ==> PAGE:	000002 OF SECTION:	AAA PAY PERIOD ENDING 07/29/2
NUMBER OF PAGES TO BE PRINTED:		000002
PAGE OUTPUT LIMIT:		____10
PRINTER: O (O - ONLINE/ B - BATCH)		
ONLINE PRINTER ID:	abcd____	
BATCH DEVICE ID:	____	
JCL (FOR BATCH PRINT ONLY)		

To return to the previous screen, either press <PF3> or type "**end**" in the Command field located in the top left hand corner and press <ENTER>.

To exit ViewDirect and return to the ITD Gateway, press <PF12>.